



# NASA Financial Management Manual

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## FMM 9770 TRAVEL ADVANCES AND TRAVEL REIMBURSEMENT CLAIMS

### FMM 9771 TRAVEL ADVANCES

#### 9771-1 GENERAL

Travel advances shall be issued to Federal Government employees in accordance with Federal Property Management Regulation (FPMR), Temporary Regulation A-34 when essential to complete a travel assignment. This policy is applicable to domestic and foreign temporary duty travel (TDY), permanent change of official station (PCS), and for extended temporary work and training assignments.

- a. **AUTHORIZATION.** Officials authorized to recommend whether employees shall be issued travel advances are the same officials who have been vested the authority to authorize domestic and foreign TDY travel, PCS, and extended TDY travel (see NASA Management Instructions (NMI) 9710.1\_ and 9710.6\_). Travel advances shall not be regarded as a routine adjunct to the performance of official Government travel.
- b. **MINIMIZING CASH REQUIREMENTS.** As a general policy, Federal Government employees traveling on official business are responsible for meeting travel expenses. However, Federal Government employees should not have to pay official travel expenses entirely from personal funds unless the employee has elected not to use the alternative resource made available by the Government, (i.e., contractor-issued charge cards). To alleviate the need for employees to use personal funds, travel advances will be issued for certain expenses as authorized in accordance with FMM 9771-3. All reasonable steps shall be taken to minimize the cash burden on both NASA and the traveling employee. These steps shall include, but not be limited to, using Government-issued charge cards. NASA will purchase the required airline tickets through the Transportation Service Contractor when the use of Government charge cards is impractical for procuring common carrier transportation.



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- c. **MANAGING FINANCIAL RESOURCES.** To manage financial resources more effectively for travel expense purposes, NASA will:
  - (1) Hold to a minimum the amounts of cash advances for travel purposes as provided in FMM 9771-3.
  - (2) Financial Management Offices and travel authorizing officials shall follow up with employees to assure that vouchers are submitted within 5 working days after the travel has been completed or every 30 days if the employee is performing an extended TDY assignment.
  - (3) Process travel vouchers promptly to recover any excess travel advances and provide payment to employees. Financial Management Offices will insure that all travel vouchers submitted within prescribed timeframes will be processed within 25 days after the travel was completed or travel period for which a voucher is filed in the case of Extended TDY assignments.
- d. **GOVERNMENT CONTRACTOR-ISSUED CHARGE CARDS (DINERS CLUB CARDS).** Diners Club Cards will be offered to all employees who are expected to travel at least twice a year. Upon request, the card will be issued to any employee authorized to perform official travel. The Government-issued charge card is to be used exclusively to charge expenses incurred incident to official travel. Employees are encouraged to use Diners Club Cards to pay for official travel expenses to the maximum extent possible.

## **9771-2    *APPROVAL AND DISAPPROVAL OF TRAVEL ADVANCES FOR TDY***

- a. **AUTHORITY.** The installation Financial Management Officer (FMO) or designee is responsible for approving travel advances prior to issuance. The FMO shall maintain a current delegation identifying those designees who have been vested with the authority to approve travel advances.
- b. **APPROVAL OF TRAVEL ADVANCES.** A travel advance will be approved when it is recommended by the authorizing official and it is determined by the FMO or designee that the applicant does not have a travel advance outstanding from a prior TDY trip. The following policies are to be followed prior to approving a travel advance: (See subparagraph c, below, for approvals under extenuating circumstances and subparagraph d, below, for disapproval of travel advances.)



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- (1) In instances when the employee has an outstanding travel advance, the approving official (FMO or designee) will direct the employee to submit a travel voucher claiming the expenses incurred during the trip to the Installation FMD Travel Office. This shall be accomplished immediately in order to liquidate the advance. Once this is accomplished, the travel advance can be approved.
- (2) When a prior trip has been canceled, the authorizing and/or the approving official will direct the employee to immediately remit the outstanding travel advance to the Installation FMD Collection Agent. Once this is accomplished, another travel advance can be approved.

c. **APPROVAL OF TRAVEL ADVANCES UNDER EXTENUATING**

**CIRCUMSTANCES.** When the employee has a travel advance outstanding (as defined in subparagraph e, below) from a prior trip, the FMO or designee may approve another travel advance request when one of the following conditions exists:

- (1) Due to immediately subsequent trips or when the duration between trips does not allow sufficient time for the employee to submit a reimbursement claim. (Less than 5 calendar days after the trip has been completed or less than 3 days after trip cancellation to return a travel advance.)
- (2) In instances when the employee has been absent from work due to vacation, illness or family emergency for a brief period between the completion of one trip and the commencement of another and has not submitted a travel voucher claim or returned a travel advance.
- (3) The employee is on extended TDY and has an outstanding travel advance and is required to perform TDY travel at another location other than the permanent official duty station.

d. **DISAPPROVAL OF TRAVEL ADVANCES.** A travel advance will not be approved by the FMO or designee when one of the following conditions exist.

- (1) The requesting employee has 2 outstanding travel advances as defined in subparagraph e, below.
- (2) The requesting employee has one travel advance that has been outstanding more than 30 days after the completion of a trip.
- (3) The requesting employee has two partially unliquidated travel advances (as defined in subparagraph e, below) outstanding for more than 30 days after the trips have been completed.



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- e. **OUTSTANDING TRAVEL ADVANCES FOR TDY.** For the purpose of this regulation, a travel advance is considered to be outstanding when:
  - (1) A travel voucher claim or the travel advance has not been submitted to the Installation Financial Management Division (FMD) Travel Office within 5 working days after the trip has been completed or the travel advance has not been submitted within 3 working days after a trip has been canceled.
  - (2) A travel advance is considered to be partially outstanding when the employee submits a travel voucher claim in an amount less than the amount advanced and does not remit the difference.
  - (3) A travel advance is not considered to be outstanding at the time the employee submits a travel voucher claim to the Installation FMD Travel Office in an amount that exceeds the amount advanced.
- f. **APPROVAL OF TRAVEL ADVANCES FOR PERMANENT CHANGE OF STATION (PCS) AND EXTENDED TDY TRAVEL.** The FMO or designee is authorized to approve an employee's request for a PCS travel advance in accordance with the limits prescribed in FMM 9771-4 that has been authorized by:
  - (1) **For NASA Installations:** The Directors of Field Installation and Personnel Officers.
  - (2) **For NASA Headquarters:** The Director, Human Resources Management and the Director, Headquarters Personnel.
- g. **APPROVAL OF TRAVEL ADVANCES FOR EXTENDED TDY AND TRAINING ASSIGNMENTS.** The FMO or designee is authorized to approve an employee request for an extended TDY travel advance that has been properly authorized by either:
  - (1) the applicable Officials-in-Charge of Headquarters Offices or Directors of Field Installations and designees for work assignments or
  - (2) the Director, Office of Development or the applicable Official-in-Charge of Headquarters Offices or Directors of Field Installations or designees for training assignments.

## **9771-3    *LIMITATIONS ON TRAVEL ADVANCES FOR TEMPORARY DUTY***

- a. **AUTHORITY.** Financial Management Offices will provide cash advances to employees entitled to per diem and mileage allowances in an amount deemed advisable within the criteria stated in subparagraphs b and c, below, considering the circumstances and probable duration of the travel.



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- b. **LIMITATIONS.** Except as provided in subparagraph c, below, cash advances will be limited to the estimated expenses the traveler is expected to incur in connection with authorized travel (including travel incident to Permanent Change of Station moves), which would normally be paid using cash. (See cash transaction expenses as defined in subparagraph (1), below). This limitation applies to advances issued for travel under single trip as well as open travel authorizations. However, for travel covered by an open travel authorization (i.e., extended TDY assignments), advances shall be limited to an amount estimated to be required to cover cash transaction expenses for no more than a 45-day period.
- (1) **Cash Transaction Expenses.** Cash transaction expenses are those travel expenses that, as a general rule, cannot be charged and must be paid using cash or personal check. It is assumed that travelers will normally be able to use Government contractor-issued charge cards (i.e., Diners Club Card) to charge major expenses such as common carrier transportation fares, lodging, and rental of automobiles and airplanes. Therefore, expenses that will be considered cash transaction expenses are:
- (a) meals and incidental expenses (M&IE) covered by the per diem rate or actual subsistence expense allowance,
  - (b) miscellaneous transportation expenses such as local transit system fares, taxi fares, parking fees, ferry fees, bridge, road and tunnel tolls, airplane parking, landing, and tie down fees,
  - (c) gasoline and other variable expenses covered by the mileage allowance for advantageous use of a privately-owned vehicle for official business, and
  - (d) other authorized allowable miscellaneous expenses which cannot be charged using a Diners Club Card and for which a cost can be reasonably estimated prior to travel.
- (2) **Allowable Amounts for Meals and Incidental Expenses (M&IE).** The amount advanced for M&IE shall not exceed the prescribed M&IE rate for the location of the travel. In instances when meals and incidental expenses are authorized on an actual expense basis due to the circumstances of the travel, the M&IE rate may be increased. For instructions regarding actual expense reimbursements, see FMM 9751.
- c. **EXCEPTIONS TO TRAVEL ADVANCE LIMITATIONS**
- (1) **Authorized Exceptions.** The limitation provided in subparagraph b, above, does not apply to (a) Permanent Change of Station expenses for temporary quarters, transportation and temporary storage of household goods, or transportation of mobile homes and (b) Congressional Travel.



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- (2) **NASA Discretion.** Under those circumstances described in subparagraphs (a) through (c), below, the Agency may increase the amount of the travel advance.
- (a) **Use of Diners Club Card Precluded.** The travel circumstances are expected to preclude the use of a Diners Club Card to purchase transportation, lodging, car rental, or other expenses that normally would be chargeable. This will usually occur in remote locations within the CONUS and in foreign countries. This determination will be made by Financial Management Offices.
  - (b) **Charge Card Issuance Denied.** In certain situations, it may be determined that an employee or group of employees should not be issued a Government-issued charge card (Diners Club Card). The basis for this determination must be documented and submitted to Director, Financial Management Division, NASA Headquarters, for approval. All exceptions will be documented and become a part of the Agency's internal records.
  - (c) **Permanent Change of Station (PCS).** It may be determined that the use of Government contractor-issued charge cards is not feasible for en route travel and house hunting trips incident to a PCS move.
  - (d) **Foreign Travel.** It may be determined that the use of Government contractor-issued charge card is not feasible in certain foreign locations and for advance purchase airfares.
- (3) **Amount Allowed.** Travel advances issued when the use of charge cards is not feasible should not exceed 80 percent of the estimated cash expenses for lodging, meals and incidental expenses, rental cars, miscellaneous transportation expenses, gasoline expenses, and other authorized miscellaneous expenses. In instances when the 80 percent limitation will result in a financial hardship, the traveler may be advanced up to 100 percent of the estimated expenses for an individual trip, or for an open travel authorization not to exceed a 45 day period. All exceptions to the 80 percent limitation must be authorized by the applicable Installation Financial Management Officer or designee.
- (4) **Exception Precluded.** NASA travelers who have elected not to use the Government-issued charge card (Diners Club Card) will not be authorized exceptions to travel advance regulations. Furthermore, exceptions will not be authorized in instances where the travelers Government-issued charge has been suspended or revoked because of delinquent payments or for utilizing the charge card for personal purchases not related to official Government travel.





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(5) **Authorization of Exceptions.** Exceptions to the travel advance regulations will be authorized by the Financial Management Office and documented on NASA Form 372, NASA Travel Request and Authorization or the NASA Form 386, Overseas Travel Order. Exceptions to purchasing rental cars with a Government-issued charge card will also be authorized by the Financial Management Office and documented on either a NASA Form 372 or NASA Form 386.

(6) **Reporting and Record Keeping for Exceptions to Travel Advance Regulations.** Financial Management Offices will be required to maintain internal records for each exception to the 80 percent travel advance limitation and for non-use of the Diners Club Charge Card incident to domestic TDY travel. The record should include the itinerary of the travel and a detailed explanation as to why the exception was authorized. These records will be submitted upon request to the Director, Financial Management Division, NASA Headquarters.

d. **CONTINUING ADVANCES.** Since single trip travel advances suffice for nearly all forms of TDY travel, the authorization of continuing travel advances is generally prohibited. In extreme circumstances, a continuing travel advance may be approved when authorized by Officials-In- Charge of Headquarters Offices or Directors of Field Installations. The maximum amount authorized for continuing travel advances cannot exceed \$500.

## **9771-4    *LIMITATIONS ON TRAVEL ADVANCES FOR PERMANENT CHANGE OF STATION (PCS)***

a. **PERMANENT CHANGE OF OFFICIAL DUTY STATION.** Travel advances issued in accordance with the entitlements provided in FMM 9760 will be treated as a loan to the employee concerned. Employees are expected to submit travel vouchers incident to PCS as soon as possible after the expenses have been incurred. The FMO or designee shall continually monitor travel advances for PCS assignments to ensure that claims are submitted in a timely manner in order to promptly liquidate such advances.



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## b. **PER DIEM**

- (1) When the use of a Government-issued Charge Card is not feasible, travel advances will be issued for employee's dependents for per diem costs during en route travel between the old and new official duty stations. The travel advance shall be based on the maximum per diem rates allowable for the new official duty station and any stopover points and the allowable travel time authorized for the en route travel.
- (2) When the use of a Government-Issued Charge Card is not feasible, travel advances will be issued for the employee's spouse for per diem costs during round-trip travel to seek permanent residence quarters at the new official duty station. The travel advance shall be based on the maximum per diem rates allowable for the new official duty station and any stopover points and the actual amount of time (up to 10 days) authorized on the travel authorization.

## c. **MILEAGE**

- (1) Travel advances will be issued for employees and/or dependents for en route travel between the old and new official duty stations. The amount of the travel advance will be limited to the official distance between the old and new official duty stations.
- (2) Travel advances will be issued for the employee and/or spouse for round-trip travel to seek permanent residence quarters at the new official duty station. The travel advance will be based on the official round-trip distance between the old and new duty stations.

## d. **COMMON CARRIER**

- (1) Travel advances when required may be authorized for employees and/or dependents to cover the cost of common carrier for en route travel to the new official duty station.
- (2) Travel advances when required may be authorized for employees and/or spouses to cover the cost of common carrier transportation for round-trip travel to seek permanent residence quarters at the new official duty station. While at the new official duty station, employees and/or spouses may be authorized a rental car to facilitate the search for permanent residence quarters.



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## e. **SHIPMENT OF HOUSEHOLD GOODS AND PERSONAL EFFECTS**

Travel advances may be authorized to employees up to the estimated amount of the commuted payment for the cost and temporary storage of household goods. When requesting travel advances for this purpose, the employee shall submit a written statement containing the pertinent information regarding the household goods to be shipped or stored. Prior to issuing the travel advance, the applicable transportation officer will review the statement submitted by the employee and certify that the amount requested is correct. The requesting statement shall contain the following information:

- (1) The date the household goods will be shipped.
- (2) The origin and destination points of the shipment.
- (3) The estimated weight of the household goods and personal effects to be shipped. This estimate will be supported by a statement signed by the carrier selected to handle the shipment.
- (4) The length of the authorized temporary storage (not to exceed 90 days). The weight of the household goods to be temporarily stored will be based on the estimate from subparagraph (3), above.
- (5) Travel advances for shipment of household goods and personal effects will not:
  - (a) Be issued before a service agreement is executed by the transferring employee. The agreement must state that the employee will remain in the Government service for 1 year after the date of entrance on duty at the new official station.
  - (b) Be issued to the employee more than 2 weeks before the specified date of the move.
  - (c) Remain outstanding for more than 5 work days after arrival of the household goods at the intended destination or after stored at the new official duty station. Any subsequent storage claims shall be submitted within 10 calendar days after receipt.
  - (d) Be issued when household goods are shipped or stored using a Government Bill of Lading.

- f. **TEMPORARY QUARTERS ALLOWANCE.** Travel advances may be issued in 30 day increments for temporary quarters subsistence expenses in connection with a PCS move. The initial travel advance shall not exceed the maximum allowed in FMM 9762-6l(2). Thereafter, travel advances can be authorized in accordance with 9762-6l(3) for additional 30 day increments when the temporary quarters are required for longer periods. Travel advances cannot be issued until the employee and/or immediate family is/are ready to incur temporary quarters expenses.



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## **9771-5 TRAVEL ADVANCES UNDER SPECIAL CIRCUMSTANCES (EXTENDED TDY)**

- a. **TRAVEL ADVANCES FOR EXTENDED ASSIGNMENTS MORE THAN 30 DAYS.** When travel assignments are for periods of work or training of more than 30 days or for travel to isolated or remote localities, a travel advance may be issued based upon the total number of days stated on the NASA travel authorization. The amount will be based on the maximum per diem allowable at the location of the assignment.
- b. **AMOUNT OF TRAVEL ADVANCES FOR WORK OR TRAINING ASSIGNMENTS THAT ARE 30 DAYS OR LONGER.** Employees performing an extended TDY work or training assignment will be authorized a travel advance to cover the lesser of the length of travel or 45 days of per diem.

## **9771-6 ADVANCES FOR TRANSPORTATION AND STORAGE OF A PRIVATELY-OWNED MOTOR VEHICLE**

Travel advances may be authorized to employees for the transportation and storage of a privately-owned motor vehicle when the vehicle is being shipped pursuant to the provisions of FMM 9762, Part VIII. The amount may not exceed the estimated amount of the expenses authorized to be incurred.

## **9771-7 SECURITY BONDS**

Security bonding is normally not required for travel advances for the expenses of official travel. However, when it is considered advisable in order to protect the interest of the Government, the Installation concerned will procure a bond equal to the amount of the advance.



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## **9771-8 REQUESTS FOR TRAVEL ADVANCES**

- a. **CASH ADVANCES.** A cash advance to cover official travel expenses may be made by an Imprest Fund cashier in an amount not to exceed \$500.
- b. **CHECK ADVANCES.** Travel advances authorized on a continuing basis in connection with a permanent change of official duty station will be made by check issued by the Department of Treasury. Travel advances in excess of the \$500 limitation for temporary duty travel must also be made by check.
- c. **FORMS REQUIRED.** All requests for travel advances will be supported by the following documentation, as appropriate:

| <u>Form</u>    | <u>Copies</u>       | <u>Remarks</u>   |
|----------------|---------------------|--|
| SF 1038        | Original and 1 Copy | The travel authorization number will be shown in the space provided.   |
| NASA Form 372  | Copy                | This form will be required from employees traveling under a single trip authorization  |
| NASA Form 576  | Copy                | This form will be used by employees traveling under an unlimited open or limited travel authorization  |
| NASA Form 1449 | Completed Copy      | This form lists the employee and dependents and is required prior to issuing a travel advance in connection with a permanent change of official station move |
| NASA Form 386  | Copy                | For use when overseas travel is authorized   |
| NASA Form 1450 | Copy                | For use when authorizing a permanent change of official station assignment. This form is utilized for transfers and first duty station appointments          |

## **9771-9 RECORD OF TRAVEL ADVANCES**

Each Installation financial management office will maintain a current file or automated record of all approved Standard Form 1038. To permit ready determination as to the status of each travel advance, the appropriate information on travel performed will be entered in the space provided on the Standard Form 1038.



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## **9771-10 REVIEW OF TRAVEL ADVANCES**

### **a. SINGLE TRIP ADVANCES**

Installation Financial Management Officers will, not less than monthly, review all outstanding single trip travel advances to ensure that all delinquent travel advances are collected in accordance with FMM 9771-11. When a travel voucher or repayment of the advance for trips not taken has not been submitted to liquidate the outstanding advance, the Installation Travel Office shall contact the employee and/or the authorizing official and request that the travel voucher or check be submitted within 10 days after being notified. In instances when a response to this request is not received, the Travel Office shall take steps to collect the delinquent travel advance via the salary set off procedure (see FMM 9771-13).

- b. PERMANENT CHANGE OF OFFICIAL STATION (PCS) ADVANCES.** At least quarterly, the Installation Travel Office shall review all PCS travel advances to ensure that employees are submitting travel vouchers as soon as possible after expenses are incurred. Since employees are often issued large travel advances to incur PCS costs, it is important that the Installation Travel Office monitor this activity closely. When it is determined that the employee is delinquent in submitting travel vouchers to liquidate the travel advance, the employee and/or the authorizing official shall be contacted by the Installation Travel Office. If after contacting the employee and/or authorizing official the employee still does not submit the delinquent travel voucher or repay the advance, the Travel Office shall take steps to collect the advance via the salary set off procedure (see FMM 9771-13).

- c. CONTINUING ADVANCES.** In the few instances when a continuing travel advance is warranted (see FMM 9771-3d), the Installation Travel Office shall review the amount of travel being performed at least quarterly. This action is required in order to justify the need for the employee to retain the use of the continuing travel advance.

- d.** When the review indicates that the amount of the travel performed does not warrant the retention of all or part of the continuing travel advance steps shall be taken to have the employee remit the excess portion.

- e. AUTHORIZING AND APPROVING OFFICIALS.** Those officials vested with the authority to authorize official travel and request that employees be issued a travel advance to perform such travel are responsible to implement internal control review systems to ensure that employees either submit travel voucher claims or repay advances received for trips that were canceled in order to liquidate travel advances expeditiously within the timeframe prescribed in FMM 9771-11.



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- f. **CONTROL AND RECOVERY OF TRAVEL ADVANCES.** Financial Management Offices and travel authorizing officials will establish internal controls for assuring that travelers with outstanding advances are notified of any delinquencies in filing vouchers and repaying outstanding advance balances. Financial Management Offices will take steps to insure that travelers are promptly paid amounts owed by NASA.

- (1) **Deduction From Vouchers.** Financial Management Offices are responsible for ensuring that the amount previously advanced is deducted from the total allowable expenses claimed on the voucher, or otherwise recovered. In instances when the traveler is performing an extended TDY assignment, the full amount of the allowable claim will be paid to the traveler until such time that the final voucher is submitted. In the event the advance exceeds the reimbursement amount, the traveler shall immediately refund the excess to the Financial Management Office.
- (2) **Immediate Refunds.** In the event of cancellation or indefinite postponement of authorized travel, the traveler shall immediately notify the Financial Management Office and refund any moneys advanced in connection with the authorized travel. In the event the traveler does not immediately refund the money, the Financial Management Office shall take steps to secure the refund of any advances made.

## **9771-11 LIQUIDATION OF TRAVEL ADVANCES**

- a. **GENERAL.** Travel advances issued for official travel must be liquidated as follows:
- (1) For TDY travel within or outside the CONUS, a travel voucher claim liquidating the travel advance will be submitted to the applicable Installation Financial Management Office within 5 work days after completion of the trip.
  - (2) When the employee becomes aware that the official travel has been canceled or indefinitely postponed, the travel advance will be remitted to the Installation Collection Agent within 3 work days.
  - (3) For PCS travel, the employee shall submit a travel voucher liquidating all or part of the travel advance within 5 work days after the cost was incurred.



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- (4) Employees on extended TDY will liquidate the portion of the travel advance in excess of 30 days beginning with the third monthly voucher that is submitted. Employees authorized a travel advance of 45 days will liquidate the excess in equal installments from the third through the fifth month of the assignment. The remaining 30 days of the travel advance shall be liquidated at the end of the assignment. In cases when the assignment is terminated earlier than anticipated, the employee shall submit all travel voucher claims within 5 work days of the notification. Any remaining travel advances will be liquidated at the time the travel claims are submitted. Travel advances that are not liquidated and become delinquent, will be recovered by the FMO via the salary setoff procedures.
  - (5) Employees are required to immediately liquidate all outstanding travel advances when leaving NASA for any reason.
- b. **SINGLE TRIPS.** The travel voucher submitted claiming the expenses incurred during the authorized single trip shall be applied against the travel advance issued pursuant to the particular trip.
- c. **REPETITIVE TRAVEL STATUS.** Employees traveling on a repetitive basis and authorized a continuing travel advance may submit travel vouchers and be reimbursed the entire amount of the allowable claim. This authority shall be utilized as long as the travel performed by the employee warrants the need to maintain the continuing travel advance. When the amount of travel performed by the employee no longer warrants the need for immediate access to funds, the continuing travel advance shall be fully liquidated. The amount of repetitive advances shall be reviewed in accordance with FMM 9771-10c.
- d. **EMPLOYEE REMITTANCES.** If the amount of the allowable claim is less than the travel advance, the employee will remit the difference to the Financial Management Division collection agent. When remittances are submitted via check, the payee will be the "NATIONAL AERONAUTICS AND SPACE ADMINISTRATION." The purpose of the check shall be identified by the employee. Cash may be remitted to liquidate travel advances. Cash sent via the mail is at the risk of the employee.





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## **9771-12 DELINQUENT TRAVEL ADVANCES**

**GENERAL.** Travel advances for **TDY, PCS, and Extended TDY** travel are considered delinquent when not liquidated within the timeframes prescribed in FMM 9771-11.

- a. The Installation Financial Management Officer or designee will officially notify employees when a travel advance is considered to be delinquent. This will be accomplished by telephone, official notice, or bill of collection. The notification shall direct the employee to liquidate the delinquent travel advance in full within 10 calendar days after receipt of such notice. If the full payment is not made within the specified timeframe the delinquency will be collected via the salary setoff procedure (see FMM 9771-13).
- b. When an employee terminates service with NASA and the amount of the last salary payment is insufficient to liquidate an outstanding travel advance, recovery will be made from the employee's retirement account, estate, or by other legal methods of recovery as deemed necessary.

## **9771-13 REMITTANCE THROUGH THE SALARY SETOFF COLLECTION PROCEDURE**

Outstanding advances which have not been recovered by deductions from reimbursement vouchers or voluntary refunds by the traveler will be recovered by salary setoff within 45 days after the travel was completed. If required, recovery will also be made from retirement credit, the traveler's estate, by deduction from any amount due from the United States, or by any other legal method of recovery that may be necessary.

Salary setoff or collection from other amounts due shall be considered before the retirement credit. In view of these protections, which are specifically included in the law, travelers shall not be required to furnish bonds in order to obtain travel advances (see 31 U.S.C. 9302.)



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## **FMM 9772 REIMBURSEMENT FOR TEMPORARY DUTY TRAVEL AND TRANSPORTATION EXPENSES**

### **9772-1 VOUCHERS USED IN CLAIMING REIMBURSEMENT**

The standard forms to be used in claiming reimbursement for travel and transportation expenses incurred in the performance of duty travel are as follows:

- a. Travel Voucher (Standard Form 1012);
- b. Memorandum copy of SF 1012 (Standard Form 1012a);
- c. Travel Request and Authorization (NASA Form 372);
- d. Overseas Travel Order (NASA Form 386); and
- e. Claim for Reimbursement for Expenditures on Official Business (Standard Form 1164)

The above standard forms shall be prepared in an original and a sufficient number of copies to meet the administrative requirements prescribed by the Installation Financial Management Officer. The required forms shall be included in the Installation financial management procedures of the particular Installation.

### **9772-2 SUBMISSION OF CLAIMS**

- a. **RESPONSIBILITY.** Travelers are responsible for the proper preparation of travel claims and for submitting vouchers to the appropriate Installation Financial Management Office for examination and reimbursement. Travelers are required to submit travel claims within 5 work days after the completion of each trip. In cases when numerous successive trips of short duration are involved, a short extension of the 5-work day time limit may be granted.
- b. **EXTENDED TEMPORARY DUTY.** When a traveler is on extended temporary duty in excess of 30 days, vouchers will be submitted on a monthly basis and at the completion of the trip.
- c. **TWO FISCAL YEARS INVOLVED.** Travel that begins in one fiscal year and is completed in the subsequent fiscal year requires the submission of only one travel voucher covering the entire trip, except see subparagraph b, above.



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## **9772-3 FORM AND CONTENT OF VOUCHERS**

The travel voucher may be prepared by the employee who performed the travel or by a secretary or travel clerk. In cases when a travel clerk or secretary prepares the travel voucher, the traveler is required to provide an information statement of the travel itinerary and expenses incurred. Regardless of the preparer of the travel voucher, the employee performing the official travel is responsible for the items that are claimed. In preparing a travel voucher, a typewriter or black, blue, or blue-black ink (ball point pen) will be used. Vouchers prepared with lead pencil are not acceptable. Travel vouchers will include all allowable expenses for which reimbursement is claimed. Entries will be made in those spaces on the front and reverse of the travel voucher which apply to the circumstances of the travel assignment in accordance with the provisions of this regulation. The expenses to be claimed and the method of computing the allowable per diem will be as shown on the travel voucher.

## **9772-4 ITEMIZATION OF EXPENSES**

Items claimed on travel vouchers must appear in chronological order and all charges for the period covered must be included. The exact period for which per diem is claimed must be stated. Claims for actual subsistence expenses shall be itemized on a daily basis. Items suspended from previous travel vouchers and reclaimed must be stated after all other items have been listed.

## **9772-5 MISCELLANEOUS EXPENSES AND RECEIPTS**

- a. **EXPENSES.** Miscellaneous expenses are those necessary to the performance of the official duty for the travel that was authorized and which are not incidental to subsistence or transportation. Each item claimed will be identified on the travel voucher by date, quantity, service, unit, price, or other particular needed for a clear understanding of the charge.
- b. **RECEIPTS.** Receipts will be furnished for lodging and all items in excess of \$75. Failure to furnish receipts must be fully explained on the reimbursement voucher. Inadvertence or inconvenience will not be accepted as a satisfactory explanation for failure to furnish receipts. When the duties of the traveler are of a confidential nature and the public interest so requires, the requirements for receipts may be waived upon certification by the appropriate Officials-in-Charge of Headquarters Offices and Directors of Centers. Additionally, receipts are required for the following miscellaneous expenses, when properly authorized or approved, regardless of the amount:
  - (1) Excess baggage. The receipt will indicate the weight of the baggage and the points between which the baggage was moved.
  - (2) Baggage transfer and checking charges.
  - (3) Clerical assistance.



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- (4) Fees relating to travel outside the continental United States.
  - (a) **Conversion of Currency.** Commissions for conversion of currency in foreign countries.
  - (b) **Check Cashing Costs.** Charges covering exchange fees for cashing United States Government checks or drafts issued for the reimbursement of expenses incurred for travel in foreign countries. Exchange fees incurred in cashing checks or drafts issued in payment of salary shall not be allowed in travel expense accounts.
  - (c) **Trip Insurance.** Cost of trip insurance purchased by employees for use of a Government-furnished or privately owned vehicle during official business for specific or individual trips into a foreign country. Trip insurance covers potential liability for property damage or personal injury or death to third parties. Reimbursement is limited to instances in which the purchase of such insurance is required by foreign statute or is a practical necessity due to the legal procedures of a foreign country which, in the event of an accident, could result in detainment of the driver or impoundment of the vehicle. The amount of reimbursement is limited to the cost of the minimum amount of insurance required for the use of a foreign country's roads or the minimum amount required to be purchased by industrial custom.
  - (d) **Travel Document Costs.** Fees in connection with the issuance of passports, visa fees, costs of photographs for passports and visas, costs of certificates of birth, health, and identity, and of affidavits and charges for inoculation which cannot be obtained through a Federal dispensary.
- (5) Hire of special conveyance such as a livery, boat, automobile (not taxicabs locally), aircraft, etc. Livery and other special transportation receipts must describe the service hired, the service rendered, and the rate of compensation by the day, hour, or other unit, as may have been agreed. If the subsistence of driver or team is included in the cost, that fact must be stated. A receipted bill or other form of receipt will be accepted, provided it is made out to show the period and service rendered, or articles purchased, and the unit price.
- (6) Rental of rooms for official business.
- (7) Rental of typewriters.
- (8) Personal services, such as guides, interpreters, packers, and drivers of vehicles.
- (9) Stenographic and typewriting services.
- (10) Freight or express shipments regardless of the amount.
- (11) Steamer chairs, steamer cushions, and steamer rugs.
- (12) Storage of baggage or property.



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- (13) Telegrams, cablegrams, radiograms.
  - (14) Operating expenses of a privately owned conveyance such as gasoline, oil, garage and hangar rental and feeding and stabling of horses.
  - (15) Cash payment for passenger transportation services.
  - (16) Telephone messages, long distance, except that where a coin box telephone is used and it is so stated in the travel voucher, a receipt will not be required. Charges for long-distance telephone calls on official business will be allowed, provided a statement is furnished showing the points between which service was rendered, the date, the amount paid on each call, and that the calls were for official business. Receipts will not be required for personal calls made by travelers while away from home in an official travel status for more than one night. (See FMM 9742-26.)
  - (17) Copies of records, etc., furnished by State officials (clerks of courts, etc.).
- c. **TRAVELER'S CHECKS, MONEY ORDERS, CERTIFIED CHECKS OR AUTOMATED-TELLER-MACHINE (ATM) SERVICES.** Reimbursement for the cost of traveler's checks, money orders, or certified checks purchased in connection with official travel, as well as transaction fees for authorized ATM withdrawals, may be allowed. The amount of the checks, money orders, or ATM cash withdrawals may not exceed the amount of funds necessary to cover the estimated reimbursable expenses.

## **9772-6 TRAVEL INSURANCE**

The premium cost of accident or liability insurance on domestic trips taken out by an employee while traveling on a temporary duty assignment is not reimbursable. See FMM 9734-4f for foreign travel.

## **9772-7 PREPARATION OF INDIVIDUAL TRAVEL CLAIMS**

### **a. GENERAL REQUIREMENTS**

- (1) All travel vouchers will be completed as to form, facts, details, and supporting documents in accordance with this regulation. The traveler will sign the original of each travel voucher. The traveler's signature certifies the correctness of all statements set forth in the travel voucher.
- (2) Items listed on the travel voucher must appear in chronological order and all charges for the period covered must be included.
- (3) When receipts are required, they must be numbered consecutively commencing with No. 1 for each voucher submitted.
- (4) Erasures and alterations in totals on the travel voucher will be initialed by the traveler. Erasures or alterations in totals on receipts for travel expenditures will be initialed by the person signing the receipt.



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- (5) The exact period for which per diem is claimed must be stated on the voucher. Travelers will show the total amount spent for lodging at each location, the total of all lodging cost for the period covered by the voucher, and the daily Meals and Incidental Expense (M&IE) allowance. The traveler will also show the total per diem claimed for the period covered by the voucher. (See FMM Appendix 9742-8A, FMM Appendix 9742-8C, and FMM Appendix 9742-8D.)
  - (6) When a claim is made for common carrier transportation obtained with cash, the travel voucher must show the amount spent, including Federal transportation tax, and the mode and class of transportation used.
  - (7) All unusual items must be fully explained.
  - (8) Items suspended from previous travel vouchers and reclaimed must be stated after all other items have been listed.
  - (9) Each travel voucher will be supported by a copy of NASA Form 372 or NASA Form 386, as appropriate, covering each trip for which reimbursement is being claimed. NASA personnel traveling under an Unlimited Open or Limited Open travel authorization will reference the authorization number on each travel voucher.
- b. **LEAVE OF ABSENCE.** When leave of absence of any kind is taken, while in a travel status or at temporary duty point(s), the exact hour of departure from and return to duty status must be shown on the travel voucher. The scheduled hours of duty will be stated on the travel voucher in those instances.
- c. **TIMES OF DEPARTURE AND ARRIVAL.** The date and hour of departure to and arrival at the permanent duty station and points at which temporary duty is performed and the departure from these points and return to the permanent duty station must be shown on the voucher when such arrival or departure affects the per diem allowance or other travel expenses. Other points visited also will be shown on the voucher, but the time of arrival and departure need not be shown unless necessary to explain a delay en route or unless a condition occurs that affects allowances. The hours of departure and arrival will be shown as the time then currently in effect at each such place. Unusual conditions causing a delay en route, late departure or arrival, or other situations beyond the control of the traveler will be explained in writing.



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d. **RETURN TO PERMANENT STATION OR HOME ON NONWORK DAYS.**

If a return to the official duty station or place of abode is made over a weekend or on any non work day, the following information will be entered on the travel voucher:

- (1) the date and hour of departure from the TDY point and arrival at the official duty station (or place of abode) and the date and hour of departure from the official duty station (or place of abode) and return to the TDY point;
- (2) the cost of a common carrier ticket for the round trip or the number of miles traveled by privately-owned conveyance (POC) for the round trip.

Per diem is not payable for any time spent at the official duty station or place of abode nor is any transportation expense payable if the employee traveled in the POC of another Federal employee.

- e. **TRAVEL BY PRIVATELY-OWNED CONVEYANCE (POC).** When travel is by privately-owned motorcycle or automobile, the points between where the travel is performed and the distances between the points will be shown on the travel voucher. Any unusual conditions or circumstances that may affect allowances must be explained. The names of persons under travel orders who are passengers in a POC also will be shown together with the name of the department or agency to which they are assigned. When the claimant rides in the POC of another employee, that employee's name shall be stated on the travel voucher. In either situation, the points between which travel was performed will be shown.

- f. **TRAVEL BY SPECIAL CONVEYANCE.** Use of a special conveyance requires an authorization/approval of the advantage to the Government before reimbursement is allowed. Approval will be indicated by a statement signed by an appropriate approving official. The use of taxicabs between place of abode or hotel and transportation terminals is considered a usual item of travel expense. Usual items of expense will be stated on the travel voucher and do not require special authorization or approval.

- g. **MEALS FURNISHED WITHOUT CHARGE.** If free meals were furnished subject to per diem reduction, a statement will be entered on the travel voucher similar to the following:

Meals were furnished at no cost to me as indicated below:

Breakfast \_\_\_\_\_  
date

Lunch \_\_\_\_\_  
date

Dinne \_\_\_\_\_  
date





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- h. **FOREIGN CURRENCY.** Persons traveling in foreign countries will report the reimbursable expenditures by items in the money of the country in which made. Total expenditures in foreign currency must be converted into United States dollars at the rate of exchange at which the foreign money was obtained. The rates of conversion and the commissions charged must be shown.
- i. **EXCHANGE FEES.** Charges for cashing United States Government checks or drafts issued in reimbursement of expenses incurred for travel in foreign countries will be itemized showing the date and the amount of fee.
- j. **PAYMENT OF OTHER EMPLOYEES.** Reimbursements will not be allowed for payments made to other Government employees for transportation expenses, except in cases of necessity, which shall be satisfactorily explained.
- k. **SUSPENSION OF CHARGES.** Items in travel vouchers not stated in accordance with this regulation, or not properly supported by receipts where required, will be suspended and the notification of such action will indicate the reasons for the disallowance.

## **9772-8 SUPPORTING DOCUMENTS**

- a. **GENERAL.** In addition to expense statements or other declarations, when required, the travel voucher will be supported by the documents prescribed in subparagraphs b through f, below.
- b. **TRAVEL REQUEST AND AUTHORIZATION.** Appropriately marked copy of the Travel Request and Authorization and amendments will be attached to the travel voucher.
- c. **TRANSPORTATION REQUESTS.** Memorandum copies of transportation requests will be attached to the travel voucher, if applicable.
- d. **UNUSED TRANSPORTATION REQUESTS.** Receipts for unused transportation requests will be attached to the travel voucher.
- e. **TRANSPORTATION AND OTHER MISCELLANEOUS EXPENSES.** Receipts for transportation and other expenses for which the claimant is entitled to reimbursement will be attached to the voucher. A claim for commercial transportation paid will show the amount including transportation tax, the name or initials of the carrier, and the mode and class of the transportation used. In all cases they must show the period and service rendered, or articles purchased, and unit price. Receipts in foreign languages will bear the English translation. Guidelines concerning the inclusion of receipts for miscellaneous expenses are outlined in paragraph FMM 9772-5.
- f. **UNUSED TICKETS.** Receipts for unused tickets or the unused tickets will be obtained and attached to the travel voucher.





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- g. **MEMORANDUM.** In foreign travel if an uncertificated airline was used a certificate or memorandum will be attached to the travel voucher adequately explaining why service by a certificated air carrier was "unavailable".

## **9772-9 ADMINISTRATIVE REVIEW**

Prior to transmitting the signed travel voucher to the Installation financial management office for examination and reimbursement, it will be administratively reviewed and approved by the official who authorized the travel or by an official having personal knowledge of the travel performed. Travel vouchers applicable to extended training assignments shall be administratively reviewed and approved by the Installation training officer before submission. All administrative approvals will show the functional title as well as the name of the reviewing official.

## **9772-10 ADJUSTMENTS TO CLAIMS AND RECLAIMS FOR DISALLOWED AMOUNTS**

- a. **ADJUSTMENTS TO CLAIMS.** Every attempt should be made to process a voucher when it is first received. Amounts claimed should be adjusted either up or down, when possible, for per diem calculations, omitted items, and non-reimbursable expenses. Vouchers should be returned for missing receipts, missing signature of the traveler or approving official, etc. This should help to promote goodwill between the Financial Management Office and its customers.

The following policy should be implemented:

- (1) For amounts up to \$50, voucher examiners should be given the authority to increase amounts claimed on travel vouchers when a known valid expense is omitted from the voucher. As an example, when an employee forgets to claim per diem on the last day of a trip and the voucher examiner can determine the correct amount from the itinerary.
- (2) For amounts over \$50, voucher examiners must obtain the approval of the Travel Office supervisor on a case-by-case basis. For example, when a traveler forgets to claim a car rental expense for \$120, but has attached the rental receipt to the voucher.

- b. **RECLAIMS FOR DISALLOWED AMOUNTS.** If a traveler wishes to reclaim a disallowed amount, he should prepare SF 1012 in the usual manner, and include only the item(s) in question. The reason for the reclaim will be stated briefly and concisely, but with enough information to enable the Certifying Officer to determine the propriety of payment of the reclaimed amount. The original suspension or disallowance notice will accompany the reclaim voucher.

In connection with temporary duty, an amount of \$12 or less may be reclaimed on the next regular SF 1012, rather than a separate one, if desired. Such reclaimed amount will then be shown after all regular items are stated on the voucher.



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## **9772-11 REIMBURSEMENT COMPUTATION FOR MIXED TRAVEL (PER DIEM AND ACTUAL SUBSISTENCE EXPENSES)**

A traveler's claim for reimbursement may include several different rates depending upon the location(s) in which the travel is performed. For examples of per diem and actual subsistence expense computations, see Appendix FMM 9751-6A.



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## **FMM 9773 REIMBURSEMENT FOR PERMANENT CHANGE OF STATION AND FIRST DUTY STATION TRAVEL AND EXPENSES**

### **9773-1 INDIVIDUAL TRAVEL CLAIM - PERMANENT CHANGE OF STATION**

#### **a. CHANGE OF STATION TRAVEL**

- (1) A Travel Voucher, SF 1012, will be used in submitting claims for reimbursement of expenses covering the authorized travel and transportation of the employee or new appointee and members of the immediate family, where appropriate. The travel voucher will be prepared, signed, and processed in the same manner as a regular travel voucher.
- (2) Accounting Office Copy No. 2 of NASA Form 1450, Authorization - Permanent Change of Station, will be submitted with the signed travel voucher.

#### **b. HOUSEHOLD GOODS TRANSPORTATION AND STORAGE**

- (1) Travel Voucher. A Travel Voucher, SF 1012, will be used in submitting claims for reimbursement of expenses for the authorized transportation of household goods or for temporary storage. The Voucher will be prepared in accordance with the internal instructions of the NASA Field Installation responsible for payment
- (2) Substantiating Documents and Evidence.
  - (a) **Travel Orders** - Where the claims for reimbursement of expenses covering transportation of household goods are submitted in conjunction with the employee's claim for expenses incurred under subparagraph a above, an additional copy of the travel order, NASA Form 1450, will not be required. However, where the claims for reimbursement of expenses incurred under this subparagraph b are submitted separately, the employee will support such claim with Copy No. 5 of NASA Form 1450.



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- (b) **Evidence of Shipment** - Paid carrier's original bill of lading or a certified copy thereof will be attached to the voucher. Official weight certificate or authenticated weight designation also will be attached. If no bill of lading is available, other evidence showing point of origin, destination and weight must be submitted. In instances where no proper weighing facilities are available at point of origin, or at any point en route, or at destination, a constructive weight, based upon seven pounds for each cubic foot of properly loaded van space may be used. Such constructive weight may be used for a part-load when its weight could not be obtained at point of origin, en route or at destination, without first unloading it or another part-load being carried in the same vehicle.
  - (c) **Temporary Storage, Packing and Hauling.** Receipts for temporary storage expense, paid packing and hauling or drayage bill, if applicable, will be attached to the voucher.
- c. **TRANSPORTATION OF HOUSE TRAILERS IN LIEU OF SHIPMENT OF HOUSEHOLD GOODS.** A Travel Voucher, SF 1012, will be used in submitting claims for reimbursement for transporting a house trailer for use as a residence when towed by personal automobile or transported by commercial carrier. The voucher will include the following documents and information:
  - (1) One copy of the official travel order, NASA Form 1450, Authorization - Permanent Change of Station.
  - (2) If towed by private automobile or truck, a showing of the standard highway mileage (see FMM 9762-44).
  - (3) If transported by commercial hauler, the commercial hauler's receipted bill or a copy thereof certified as a true copy (see FMM 9762-45).
  - (4) Certification that the house trailer was transported for use as a residence.
  - (5) A statement as to the date of acquisition of the house trailer.



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## **9773-2 REIMBURSEMENT FOR CLOSING COSTS INCIDENT TO REAL ESTATE TRANSACTIONS**

### **a. APPLICATION FOR REIMBURSEMENT**

- (1) **General.** In order to be reimbursed for expenses incurred in connection with a real estate transaction, an employee must prepare and submit an Application for Reimbursement of Expenses Incurred Upon Sale or Purchase (or both) of Residence upon Change of Official Station (NASA Form 1338) (see FMM Appendix 9773-2A). This form includes the items of incurred expenses for which reimbursement may be claimed (see FMM 9762-14 for allowable and non-allowable costs and limitations). Amounts claimed for reimbursement must be entered in the appropriate space on the form. Each amount claimed must be supported by documentation showing that the expense was, in fact, incurred and paid by the claimant. The required supporting documentation that must be included with a claim application is set forth below.
- (2) **Sale of Former Residence.** In connection with the sale of a former residence, copies of the following supporting documents are required:
  - (a) Sales Agreement
  - (b) Property settlement document
  - (c) Mortgage document (if prepayment fee is claimed the document must include the terms of payment).
  - (d) Paid invoices or receipts for bills paid
  - (e) Property settlement document and approved claim application if there has been a prior claim settlement in connection with the purchase of a residence.
- (3) **Purchase of a New Residence.** In connection with the purchase of a new residence, copies of the following supporting documents are required:
  - (a) Purchase agreement
  - (b) Property settlement document
  - (c) Loan closing statement
  - (d) Paid invoices or receipts for bills paid
  - (e) Property settlement document and approved claim application if there has been a prior claim settlement in connection with the sale of a former residence.



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## b. SUBMISSION OF CLAIM

- (1) **Travel Voucher.** A Travel Voucher, SF 1012, will be prepared in triplicate and used in transmitting the claim application and supporting attachments for settlement processing. Reimbursement for allowable costs may be claimed for both the sale of a former residence and purchase of a new residence in the same claim application form or may be claimed in separate claim applications when the sale and purchase occur at different times.
- (2) **Claim Initiation.** The claimant will prepare the application for reimbursement of expenses incurred upon the sale and/or purchase of residence in triplicate and attach one complete set of documents required in subparagraphs a(2) and/or a(3), above, to support each item claimed. These should be photo copies as they will not be returned. The original and SF 1012 and a copy of NASA Form 1450 will be submitted to the NASA Installation Financial Management Office at the new duty station. A copy of the application will be retained by the claimant. Applications for reimbursement should be submitted as soon as possible after settlement, usually within 90 days.

## c. REVIEW AND APPROVAL OF REASONABLENESS OF CHARGES

### (1) Sale of Former Residence.

- (a) Each claim received covering the sale of a former residence at the employee's old duty station will be forwarded to the employee's old duty station for review as to the reasonableness of the charges claimed. The original of the application, together with the supporting documentation and travel voucher, should be transmitted to the Personnel Officer located at the employee's old duty station, requesting the required approval. Where NASA has an Installation in the locality of the employee's old official station, the claim for reimbursement of expenses in connection with the sale of a former residence will be forwarded to the NASA Installation for review in the same manner as set forth in subparagraph (b), below.
- (b) Applications covering expenses of a sale of a former residence at the old duty station received from an employee who transferred from another NASA Installation shall be processed in the same manner as applications received from transferees from other agencies of the Government. In these instances, the application and supporting documentation should be forwarded to the NASA Installations' Financial Management Officer.
- (c) All applications covering sale of a former residence will be reviewed for completeness and inclusion of all documentation necessary to support the application prior to forwarding to the employee's old duty station, or to a NASA Installation, as appropriate.



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- (2) **Purchase of New Residence.** Claims for the reimbursement of expenses incurred for purchase of a new residence shall be reviewed by the official so designated by the Director of the NASA Installation concerned. The official designated to review and approve claims for reimbursement under this paragraph will be solely responsible for the review and approval. If items of cost appear to have been inflated or are higher than normally imposed for similar services in the locality, any portions of such costs determined to be excessive shall be disallowed. Approval of the expenses claimed in the purchase of a residence at the new duty station will be indicated in Section IV. b. of NASA Form 1338 (see FMM Appendix 9773-2A).
- (3) **Applications Received from Other Agencies.** Applications received by NASA Installations from other agencies and from other NASA Installations covering the sale of a residence of a former employee will be reviewed as to the reasonableness of the charges and whether the expenses claimed are customarily paid by the seller in the locality where the property is located. If the items of cost appear to have been inflated or are higher than normally imposed for similar services in the locality in which the former employee's old residence is located, such excessive cost shall be disallowed and a memorandum of explanation attached. The approval of the amount of expenses of sale claimed, or the reduced amount, will be made by the official at each NASA Installation who has been designated by the Director of the NASA Installation to approve claims covering reimbursement for real estate expenses. The review and approval should be made as quickly as possible and the application and supporting data returned to the agency or NASA Installation from which received.
- d. **FINAL ADMINISTRATIVE APPROVAL.** Final Administrative Approval for Payment, Section IV. c., NASA Form 1338, will be executed by the official at each NASA Installation who has been designated by the Director of the Installation to make such final approval. This official may accept as conclusive the required prior approvals covering reasonableness and custom. He is required, however, to determine whether (1) the aggregate amount of expenses claimed in connection with the sale is within the prescribed limitation set forth in FMM 9762-16f, (2) all conditions and requirements under which allowance may be paid have been met, and (3) the expenses themselves are those which are reimbursable.



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## e. **ASSISTANCE PROVIDED BY LOCAL INSURING OFFICES OF THE FEDERAL HOUSING ADMINISTRATION**

- (1) Technical assistance in determining the reasonableness of an expense may be obtained from the local insuring office of the Federal Housing Administration serving the area in which the expense occurred. The local insuring office maintains and can furnish upon request a current Schedule of Closing Costs (FHA Form 2496) applicable to the area. This is a schedule of closing costs typically encountered in connection with the purchase and sale of single family properties in the locality. For the purpose of determining whether the expenses claimed are reasonable and may be approved for reimbursement, these closing costs should be used as guidelines and not as rigid limitations. The insuring office will also furnish upon request information concerning local customs and practices with respect to charging of closing costs related to either a sale or purchase, including information as to whether such costs are customarily paid by the seller or purchaser and the local terminology used to describe them.
- (2) Federal Housing Administration insuring offices are located in all major cities. The mailing addresses for these offices are included in the U.S. Government Organization Manual, published annually by the Office of the Federal Register, National Archives and Records Service, General Services Administration. A directory containing the addresses of all such offices (FHA Form 147) may be examined at any local insuring office of the Federal Housing Administration or copies may be obtained either from the insuring office or from the Director, Management Division, Federal Housing Administration, Department of Housing and Urban Development, Washington, DC 20411.

## **9773-3 REIMBURSEMENT FOR COSTS INCIDENT TO SETTLEMENT OF UNEXPIRED LEASE**

Travel Voucher, SF 1012, will be used in submitting a claim for reimbursement of allowable costs incurred incident to settlement of an unexpired lease. Rental penalty costs will not be allowed if, upon official notification of the date of transfer, the employee could have avoided such expense by giving timely notice of intent to vacate. Conditions of payment are covered in FMM 9762-16g. Each item of expense must be supported by documentation showing that the expense was in fact incurred and paid by the employee. Supporting documentation required includes:

- a. Copy of the lease prescribing penalties or other costs payable if occupancy is terminated prior to expiration of lease.
- b. A statement of the extent of bona fide attempts made to avoid penalty costs if the lease includes a savings provision for subleasing or other arrangements.
- c. Itemization and explanation necessary for clarification of penalty costs claimed and paid receipts for each item.





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## **9773-4 TEMPORARY QUARTERS SUBSISTENCE EXPENSE REIMBURSEMENT**

- a. **GENERAL.** A Travel Voucher, SF 1012, will be used in submitting a claim for reimbursement of temporary quarters subsistence expenses. The SF 1012 will be prepared, signed and approved for payment by the official of each NASA Installation designated by the Director for such purposes.
- b. **REIMBURSEMENT LIMITATION.** Reimbursement limitations are prescribed in FMM 9762-6e. While reimbursement may be allowable under the applicable limitation amounts, if subsistence expenses claimed clearly appear to be unreasonable, the approving official may require the employee concerned to explain and justify the questionable amount claimed.
- c. **APPLICATION OF REIMBURSEMENT.** In applying the reimbursement limitation, the subsistence expenses will be itemized on a daily basis and totaled for each 30-day period, or fraction thereof, and compared to the prescribed per diem amount formula for the 30-day period as set forth in FMM 9762-6l. The conditions, limitations and procedures for determining eligibility are contained in FMM 9762-6b. Receipts will be furnished as required in FMM 9762-6k.

## **9773-5 MISCELLANEOUS EXPENSE ALLOWANCE REIMBURSEMENTS**

A Travel Voucher, SF 1012, will be used in submitting claims for reimbursements of a miscellaneous expense allowance in connection with contingent costs associated with discontinuing residence in one location and establishing a residence in a new location. Reimbursement in the amounts specified in FMM 9762-13a will be allowed without a receipt. A statement by the employee that he has discontinued his residence at the old duty station and has established a residence at the new permanent duty station will be included on the travel voucher. Claims for reimbursement of expenses in excess of the amounts specified in FMM 9762-13a shall be supported by paid receipts or supporting statements in accordance with FMM 9762-13b.

## **9773-6 INCOME TAX LIABILITY ON MOVING EXPENSE REIMBURSEMENTS**

- a. **GENERAL.** The following paragraphs provide instructions to those NASA employees responsible for the review and payment of claims for reimbursement of expenses incurred in connection with an authorized permanent change of duty station. The payment of otherwise allowable expenses is conditioned upon the employee's signing of the required Service Agreement - Transferred Employees, NASA Form 1337.



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- b. **PAYMENTS CONSIDERED INCOME.** Amounts paid to an employee either as reimbursement for allowable expenses paid by him or amounts paid by NASA to others on behalf of the employee in connection with a permanent change of station are to be treated as income to the employee where such payment involves:

- (1) Round-trip travel to seek permanent resident quarters at the new duty station location,
- (2) Subsistence expenses while occupying temporary quarters incident to a permanent change of duty station,
- (3) Allowable expenses in connection with real estate transactions and unexpired leases, and
- (4) Miscellaneous expenses.

c. **DETERMINING INCOME TAX LIABILITY**

- (1) Before processing an employee's claim for reimbursement of allowable expenses incurred in connection with a properly authorized permanent change of official duty station, action will be taken to determine the employee's tax liability on those items of reimbursement considered to be income. The amount of Federal income tax to be withheld will be determined in accordance with the Treasury Fiscal Requirements Manual, Chapter 3000, Section 4080.10 as follows:
  - (a) From the total amount approved for payment on each claim for reimbursement under this paragraph, determine the amount of the reimbursement subject to tax (subparagraph b).
  - (b) From the amount subject to tax, you may deduct an aggregate of \$3,000 of moving expenses applicable to the categories specified in subparagraph b(1), b(2), and b(3), above. However, the allowance applicable to expenses for house-hunting trips and temporary quarters living expenses (not to exceed 30 days) may not exceed \$1,500 or the amount allowable, whichever is less. The cost of transportation, either by common carrier or by privately-owned automobile plus allowable per diem will be used in determining the amount of expenses applicable to house-hunting trips.
  - (c) The allowances or reimbursements considered to be income which exceeds the aggregate amounts allowable as deductions are subject to Federal income tax withholding at the rate of 20 per cent.
  - (d) Treasury Department regulations provide for withholding State and Territorial income taxes from compensation of Federal employees where an agreement has been entered into between the Secretary of the Treasury and proper State or Territorial officials. Accordingly, an appropriate withholding will also be made, when applicable, for State and Territorial income tax from reimbursements and allowances paid to employees in connection with moving expenses.



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## **d. REPORTING TOTAL REIMBURSEMENT OF MOVING EXPENSES**

- (1) The Treasury Fiscal Requirements Manual, Chapter 3000, Section 4080.20, provides for reporting all amounts paid as reimbursements or allowances for moving expenses to an employee on Form W-2, Wage and Tax Statement.
- (2) The amounts paid as moving expenses which were not subject to tax withholding should be reported on Form W-2 as "other compensation paid." This will include all amounts paid directly to the employee or on his behalf (transportation requests, Government bills of lading, etc.) which were not subject to tax withholding.
- (3) The amounts paid for moving expenses, either directly to the employee or on his behalf, which were subject to tax withholding should be reported on Form W-2 as "wages paid subject to withholding."
- (4) The Financial Management Officer at each NASA Installation is responsible for implementing internal procedures to insure that the total moving expenses paid to or on behalf of an employee are properly reported on the employee's Form W-2, Wage and Tax Statement, for each tax year and for succeeding years. For additional current guidance, please refer to IRS Publication 15, "Circular E Employer's Tax Guide."

## **e. REPORTING TOTAL REIMBURSEMENT TO EMPLOYEE**

Each NASA employee, who received reimbursement relative to an authorized permanent change of official duty station, shall be furnished a completed (IRS Form 4782, "Employee Moving Expense Information"), showing the total amount of reimbursement paid to or on behalf of the employee during each calendar year. The completed report may be given the employee at any time during the year when payment covering a permanent change of station have been completed or at the end of each calendar year in accordance with local determination.

## **f. TAX INFORMATION ON MOVING EXPENSES DEDUCTION FOR EMPLOYEES**

For income tax purposes, reference should be made to IRS Publication 521 which will assist you in preparing required IRS Form 3903, "Moving Expenses" which is an attachment to IRS, Form 1040. If you moved to a new residence outside the country, see IRS Publication 54, "Tax Guide Abroad" for special rules affecting the deductibility of moving expenses.



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## **9773-7    *ADJUSTMENTS TO CLAIMS AND RECLAIMS FOR DISALLOWED AMOUNTS***

- a. **ADJUSTMENTS TO CLAIMS.** Every attempt should be made to process a voucher when it is first received. Amounts claimed should be adjusted either up or down, when possible, for per diem calculations, omitted items, and non-reimbursable expenses. Vouchers should be returned for missing receipts, missing signature of the traveler or approving official, etc. This should help to promote goodwill between the Financial Management Office and its customers.

The following policy should be implemented:

- (1) For amounts up to \$50, voucher examiners should be given the authority to increase amounts claimed on travel vouchers when a known valid expense is omitted from the voucher. As an example, when an employee forgets to claim per diem on the last day of a trip and the voucher examiner can determine the correct amount from the itinerary.
  - (2) For amounts over \$50, voucher examiners must obtain the approval of the Travel Office supervisor on a case-by-case basis. For example, when a traveler forgets to claim a car rental expense for \$120, but has attached the rental receipt to the voucher.
- b. **RECLAIMS FOR DISALLOWED AMOUNTS.** If a traveler wishes to reclaim a disallowed amount, he should prepare SF 1012 in the usual manner, and include only the item(s) in question. The reason for the reclaim will be stated briefly and concisely, but with enough information to enable the certifying officer to determine the propriety of payment of the reclaimed amount. The original suspension or disallowance notice will accompany the reclaim voucher.

In connection with temporary duty, an amount of \$12 or less may be reclaimed on the next regular SF 1012, rather than a separate one, if desired. Such reclaimed amount will then be shown after all regular items are stated on the voucher.



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**9773-2A SAMPLE EMPLOYEE APPLICATION FOR  
REIMBURSEMENT OF EXPENSES INCURRED UPON  
SALE OR PURCHASE (OR BOTH) OF RESIDENCE  
UPON CHANGE OF OFFICIAL STATION - NASA FORM  
1338 (FRONT AND BACK)**